U.S. Serial No. 09/543,480 Attorney Docket No. 20004/36-US

APR 0 8 2005 & Applicant(s)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

V. Srinivasan) I hereby certify that this paper (and/or) fee) is being deposited with the United U.S. Serial No.:) States Postal Service as first class mail 09/543,480 in an envelope addressed to: Filed April 6, 2000 Mail Stop Amendment Commissioner for Patents Title Multi-Band Spectral Audio Encoding) P.O. Box 1450, Alexandria, VA 22313-1450 on this date: April 6, 2005 Art Unit 2614 Examiner James R. Sheleheda

RESPONSE TO THE OFFICE ACTION DATED OCTOBER 6, 2004

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Please consider the following amendments and the accompanying remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 7 of this paper.